

Accountancy Solutions

## SHEFFIELD COUNTRYSIDE CONSERVATION TRUST

Financial statements for the  
year ended 31st March 2024

Charity number: 1111181  
Registered England and Wales

Company number: 04629589  
Company limited by guarantee

**SHEFFIELD COUNTRYSIDE CONSERVATION TRUST**  
**Contents of the financial statements**  
**for the year ended 31st March 2024**

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**SHEFFIELD COUNTRYSIDE CONSERVATION TRUST****Administrative details****for the year ended 31st March 2024**

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**Registered Charity number** 1111181**Registered Company number** 04629589**Trustees**P Benham  
R Pearson  
P Ibbotson**Trustees (Directors)**J Monteyne  
J Platts  
D Leek**Administrative address**Wood Lane Countryside Centre,  
Wood Lane,  
Sheffield,  
S6 5HE**Independent Examiner**HSL Accountancy Solutions Ltd  
Enterprise House  
61a Carr House  
Doncaster  
DN1 2BY

**SHEFFIELD COUNTRYSIDE CONSERVATION TRUST**  
**The Trustees (Directors) present their annual report**  
**for the year ended 31st March 2024**

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The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and financial statements for the year ended 31st March 2024.

**Exemptions**

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption (see statement on balance sheet).

**Objectives and activities**

**Policies and objectives**

The charity objectives are to promote an interest in the conservation of Sheffield's countryside to the people of Sheffield and surrounding area.

In setting the objectives and planning for activities the Trustees have given due consideration to general guidance published by the Charity Commission relating to Public Benefit. In pursuance of its main objectives the Charity runs courses and provides meeting facilities at the Wood Lane Countryside Centre.

**Achievements and performance**

The picture for the voluntary sector continues to be very difficult, levels of funding and volunteering have not returned to pre pandemic levels. This has resulted in another difficult year for the Trust.

However, there is optimism within the Trust that things are improving. Volunteer levels have improved slightly and the Trust now has enough to be working four days a week, plus there is a flexibility within the volunteers that allows occasional Friday work to be done. Efforts to find more volunteers are ongoing e.g. volunteer bureaux and universities have been approached.

Work has continued on the Woodland Maintenance grant, however, that is coming to an end and the Trust will have to re-tender for the work. It has been given a 6 month extension to the grant whilst the Council assesses its options. Work for PROW will also continue into 2023-24. The Trust has also had funding from Ronseal UK to do woodland work in the Chapeltown area.

The bid for the work at Birley Spa was successful and will provide some income to the Trust over the next 2 years. The Trust has established a relationship with an experienced fundraiser and the Birley Spa bid success was a product of this collaboration. It is hoped it is the first of many.

During the year the Trust decided to branch out into a new area of work. It is building a relationship with Nature Box, the nursery that is based at Wood Lane. The partnership will look at adding the Trust's expertise to their skill set. In particular it will look to take on an allotment from the Council where it will work with children who have difficulties at school. In time this could be expanded to adults, who for example are suffering from loneliness. Grants have been applied for.

As the Trust does every year it thanks our two permanent staff for their efforts and forbearance over the year. It is their belief in the Trust that keeps us moving forward. Their enthusiasm in embracing the new partnership with Nature Box is particularly pleasing.

**Financial review**

**Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**Reserves policy**

The Trustees have established a policy whereby the funds are not committed or invested in tangible assets (the free reserves) held by the Charity should be enough to cover the expenses incurred if it were to be unable to secure adequate short term funding and also to enable it to make any investments necessary to secure its future. The current level of free reserves does not meet the requirement. However, the Trustees are proactively pursuing further sources of funding in order that this can be achieved.

**SHEFFIELD COUNTRYSIDE CONSERVATION TRUST**  
**The Directors (trustees) present their annual report**  
**for the year ended 31st March 2024**

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**Structure, governance and management**

**Constitution**

Sheffield Countryside Conservation Trust is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The liability for the members in the event the company being wound up is limited to the sum not exceeding £100. The Company is constituted under a Memorandum of Association and is a registered company number 1111181.

**Trustees**

The management of the Company is the responsibility of the Trustees who are elected under the terms of the Trust deed.

The Trustees determine the general policy of the Charity. They are assisted in the running of the charity by a number of volunteer works. The day to day management of the charity is delegated to a small number of paid employees.

Sheffield Countryside Conservation will have at least 5 Trustees on its board, there is no upper limit on the number of Trustees but would not expect to exceed 10. The trustees may be either a) elected at an AGM or b) be co-opted where it is considered they have a skill that would be of particular use to the Charity.

When a need has been identified to recruit Trustees the process will be managed by the Executive Committee in line with the charity's Trustee recruitment policy which was updated January 2018.

New Trustees are briefed on their legal obligations under the Charity and Company Law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the Charity. In addition they are encouraged to familiarise themselves with the Charity and the context within which it operates.

**Risk management**

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Trustees' indemnities**

The Trustees, as directors of the Company, have been granted a qualifying third party indemnity provision under section 234 of the Companies Act 2006. This does not provide cover in the event of a director being proved to have acted fraudulently or dishonestly.

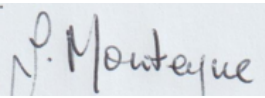
**Statement of Directors and Trustees' responsibilities**

The trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure of the charitable company and the group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and of the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed: 

Name and position: John Monteyne, Director/Trustee

Date: 24<sup>th</sup> January 2025

**Independent Examiners report to the Trustees of  
SHEFFIELD COUNTRYSIDE CONSERVATION TRUST  
for the year ended 31st March 2024**

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I report on the financial statements of the Charity for the period ended 31st March 2024 which are set out on pages 5 to 10.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Heera Singh FMAAT  
HSL Accountancy Solutions Ltd  
Enterprise House  
61a Carr House  
Doncaster  
DN1 2BY

Date: 24<sup>th</sup> January 2025

**SHEFFIELD COUNTRYSIDE CONSERVATION TRUST**  
**Statement of Financial Activities**  
**for the year ended 31st March 2024**

		<b>General Fund</b>	<b>Restricted Fund</b>	<b>2024 Total</b>	<b>2023 Total</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>	<b>2</b>				
Charitable activities		71,761	10,262	82,023	162,641
Other income		0	0	0	0
<b>Total</b>		<b>71,761</b>	<b>10,262</b>	<b>82,023</b>	<b>162,641</b>
<b>Expenditure on:</b>	<b>3</b>				
Charitable activities		87,498	7,762	95,260	118,147
<b>Total</b>		<b>87,498</b>	<b>7,762</b>	<b>95,260</b>	<b>118,147</b>
<b>Net income/expenditure</b>		<b>-15,738</b>	<b>2,500</b>	<b>-13,238</b>	<b>44,494</b>
<b>Balance brought forward At 1st April 2023</b>		<b>50,231</b>	<b>0</b>	<b>50,231</b>	<b>5,737</b>
<b>Balance carried forward At 31st March 2024</b>		<b>34,493</b>	<b>2,500</b>	<b>36,993</b>	<b>50,231</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

The Statement of Financial Activities complies with the requirements for an income and expenditure account in accordance with the Companies Act 2006.

All the above amounts relate to continuing activities.

The accounting policies and notes on pages 7 to 10 form part of these financial statements.

**SHEFFIELD COUNTRYSIDE CONSERVATION TRUST**  
**Balance sheet**  
**As at 31st March 2024**

		<b>2024</b>	<b>2023</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>	<b>5</b>	10,883	14,416
<b>Current Assets</b>			
Debtors	<b>6</b>	4,301	15,547
Cash at bank & in hand		23,321	28,011
		<u>27,622</u>	<u>43,558</u>
<b>Liabilities</b>			
Creditors - amounts due within one year	<b>7</b>	-1,511	-7,743
Deferred income		0	0
		<u>-1,511</u>	<u>-7,743</u>
<b>Net current assets</b>		26,111	35,815
<b>Net assets</b>		<u>36,993</u>	<u>50,231</u>
<b>Funds of the company</b>			
Unrestricted Funds	<b>8</b>	34,493	50,231
Restricted Funds	<b>8</b>	2,500	0
<b>Total funds</b>		<u>36,993</u>	<u>50,231</u>

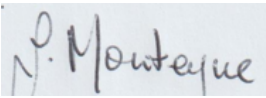
For the period ended 31<sup>st</sup> March 2024, the company is entitled to the audit exemption under section 477 (2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- a) ensuring the company keeps accounting records which comply with section 386; and
- b) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and its profit or loss for the financial year, in accordance with the requirement of the companies Act 2006 relating to accounts, so far as is applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

Signed: 

Name and position: John Monteyne, Director/Trustee

Date: 24<sup>th</sup> January 2025

The accounting policies and notes on pages 7 to 10 form part of these financial statements.

# SHEFFIELD COUNTRYSIDE CONSERVATION TRUST

## Notes to the financial statements for the year ended 31st March 2024

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### 1. Accounting policies

#### 1.1.1. Basis of preparation

These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- The Charities Act 2011
- The Companies Act 2006
- The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS102
- Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS102) (effective January 2015)

1.1.2. The charity meets the definition of a public benefit entity as defined by FRS 102

1.1.3. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### 1.2. Incoming resources

These are included in the Statement of Financial Activities. Incoming resources are recognised when:

- the company becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Where incoming resources have related expenditure (as with fund-raising or contract income) the incoming resources and related expenditure are reported gross in the Statement of Financial Activities.

Grants and donations are only included in the Statement of Financial Activities when the company has unconditional entitlement to the resources.

Contractual income is only included in the Statement of Financial Activities once the related goods or performance related services have been delivered. Investment income is included in the accounts when receivable.

#### 1.3. Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries, including both direct and support costs. The expenditure has been analysed but usage. Professional fees include those costs associated with meeting constitutional and statutory requirements, including Accountancy fees.

#### 1.4. Fund accounting

Restricted funds are funds received from donors which are subject to restrictions on the purposes for which they may be used of which have been raised for a specific project. Unrestricted funds are those where there are no externally imposed restrictions. These include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

#### 1.5. Assets

Tangible assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost, or, if gifted, at the value to the company on receipt.

The rates applicable are;

Kitchen furniture and equipment	20% Straight line
Motor vehicle	20% Straight line

#### 1.6. Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

#### 1.7. Cash

Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

**SHEFFIELD COUNTRYSIDE CONSERVATION TRUST**  
**Notes to the financial statements**  
**for the year ended 31st March 2023**

**1.8. Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount. Accrued charges are normally valued at their settlement amount.

**1.9. Taxes**

The company is not VAT registered. As a Charity the company is exempt from taxation on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act 1992 to the extent that these are applied to its charitable objects.

**2. Income from charitable activities**

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Sheffield City Council	37,983	5,000	42,983	116,580
Sheffield Wildlife Trust	0	2,762	2,762	0
The Way	0	2,500	2,500	0
Other generated income	33,777	0	33,777	46,061
<b>Total 2024</b>	<b>71,761</b>	<b>10,262</b>	<b>82,023</b>	<b>162,641</b>
<b>Total 2023</b>	<b>114,056</b>	<b>48,585</b>	<b>162,641</b>	

**3. Expenditure on charitable activities**

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
<b>Direct costs</b>				
Staff costs	40,220	0	40,220	54,269
Depreciation	3,533	0	3,533	1,790
Rent, light and heat	5,000	0	5,000	6,000
Insurance	7,702	0	7,702	9,640
Project costs	29,103	7,762	36,865	43,627
Office costs	0	0	0	483
Bank charges	82	0	82	122
Professional fees	608	0	608	951
Governance	1,250	0	1,250	1,265
<b>Total 2024</b>	<b>87,498</b>	<b>7,762</b>	<b>95,260</b>	<b>118,147</b>
<b>Total 2023</b>	<b>69,562</b>	<b>48,585</b>	<b>118,147</b>	

**4. Payroll**

	2024	2023
	£	£
Wages and salaries	39,133	52,813
Social security	0	30
Pensions	1,087	1,426
<b>Total 2024</b>	<b>40,220</b>	<b>54,269</b>

The average number of staff employed by the Charity was 2. (2023: 2)

No employee received remuneration amount to £60,00 or more.

The Trustees confirm the Charity does not operate a work place pension scheme as all employees have opted out.

**SHEFFIELD COUNTRYSIDE CONSERVATION TRUST**  
**Notes to the financial statements**  
**for the year ended 31st March 2024**

**5. Fixed assets**

	<b>Plant and Machinery</b>	<b>Motor Vehicle</b>	<b>IT Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>	4,070	15,795	1,472	21,337
Additions	0	0	0	0
Disposals	0	0	0	0
At 31st March 2024	4,070	15,795	1,472	21,337
<b>Depreciation</b>				
At 1st April 2023	1,147	4,302	1,472	6,921
Disposals	0	0	0	0
Charge this period	438	3,095	0	3,533
At 31st March 2024	1,585	7,397	1,472	10,454
<b>Net book value at 31st March 2024</b>	<b>2,485</b>	<b>8,398</b>	<b>0</b>	<b>10,883</b>
Net book value at 31st March 2023	2,923	11,493	0	14,416

**6. Debtors**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Debtors</b>				
Trade debtors	4,301	0	4,301	15,547
Prepayments and accrued income	0	0	0	0
<b>Total 2024</b>	<b>4,301</b>	<b>0</b>	<b>4,301</b>	<b>15,547</b>
<b>Total 2023</b>	<b>15,547</b>	<b>0</b>	<b>15,547</b>	

**7. Creditors due in one year**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Creditors: due in one year</b>				
Other taxation and social security	0	0	0	1,596
Pension fund payable	0	0	0	2,173
Trade Creditors	261	0	261	2,224
Accruals and deferred income	1,250	0	1,250	1,750
<b>Total 2024</b>	<b>1,511</b>	<b>0</b>	<b>1,511</b>	<b>7,743</b>
<b>Total 2023</b>	<b>7,743</b>	<b>0</b>	<b>7,743</b>	

**SHEFFIELD COUNTRYSIDE CONSERVATION TRUST**  
**Notes to the financial statements**  
**for the year ended 31st March 2024**

**8. Movement of funds**

	Balance at 01/04/2023	Incoming Resources	Expended Resources	Transfers	Balance at 31/03/2024
<b>Restricted funds</b>					
Sheffield City Council	0	5,000	-5,000	0	0
Sheffield Wildlife Trust	0	2,762	-2,762	0	0
The Way	0	2,500	0	0	2,500
<b>Unrestricted funds</b>					
General funds	50,231	71,761	-87,498	0	34,493
	50,231	82,023	-95,260	0	36,993

**Purpose of grant:**

Sheffield City Council	- to carry out work in the south east of Sheffield
Sheffield Wildlife Trust	- to do work on the Lakelands project
The Way	- towards the allotment project at Rivilin Valley

**9. Analysis between Funds**

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
<b>Analysis between funds</b>				
Tangible assets	10,883	0	10,883	14,416
Net current assets	23,611	2,500	26,111	35,815
<b>Total 2024</b>	<b>34,493</b>	<b>2,500</b>	<b>36,993</b>	<b>50,231</b>
<b>Total 2023</b>	<b>50,231</b>	<b>0</b>	<b>50,231</b>	

**10. Share Capital**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding-up is limited to £10.

**11. Trustees remuneration and expenses**

During the period of these accounts none of the Trustees received any remuneration. No out of pocket expense were reimbursed. (2023: None)

**12. Previous year's comparison**

Previous year's figures have been included where available for comparison purposes only.